COMPANY REGISTRATION NUMBER 07078021

JONATHAN ZIFF IMPLANTS LIMITED

ABBREVIATED ACCOUNTS

31 MARCH 2016

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JONATHAN ZIFF IMPLANTS LIMITED

ABBREVIATED ACCOUNTS

PERIOD FROM 1 DECEMBER 2014 TO 31 MARCH 2016

CONTENTS	PAGE
Abbreviated balance sheet	1
Notes to the abbreviated accounts	3

JONATHAN ZIFF IMPLANTS LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2016

	Note	31 Mar 16 £	£	30 Nov 14 £
FIXED ASSETS	2			
Intangible assets			**982,483**	1,153,350
Tangible assets			**17,199**	21,179
			999,682	1,174,529
CURRENT ASSETS				
Debtors		-		52,172
Cash at bank and in hand		**349,366**		156,875
		349,366		209,047
CREDITORS: Amounts falling due within one year		**384,595**		1,034,445
NET CURRENT LIABILITIES			**(35,229)**	(825,398)
TOTAL ASSETS LESS CURRENT LIABILITIES			**964,453**	349,131
PROVISIONS FOR LIABILITIES			**7,246**	-
			957,207	349,131
CAPITAL AND RESERVES				
Called up equity share capital	3		**1**	1
Profit and loss account			**957,206**	349,130
SHAREHOLDERS' FUNDS			**957,207**	349,131

For the period from 1 December 2014 to 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

The Balance sheet continues on the following page.

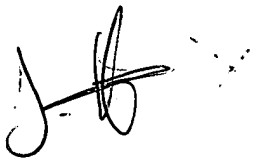
The notes on pages 3 to 4 form part of these abbreviated accounts.

JONATHAN ZIFF IMPLANTS LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2016

These abbreviated accounts were approved and signed by the director and authorised for issue on 1 November 2016.



Dr J Ziff
Director

Company Registration Number: 07078021

The notes on pages 3 to 4 form part of these abbreviated accounts.

JONATHAN ZIFF IMPLANTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1 DECEMBER 2014 TO 31 MARCH 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the period.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill	-	Over 10 years

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	-	25% on reducing balance

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

JONATHAN ZIFF IMPLANTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1 DECEMBER 2014 TO 31 MARCH 2016

1. ACCOUNTING POLICIES *(continued)*

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 December 2014	**1,281,500**	**28,238**	**1,309,738**
Additions	**–**	**8,220**	**8,220**
Disposals	**–**	**(3,600)**	**(3,600)**
At 31 March 2016	**1,281,500**	**32,858**	**1,314,358**
DEPRECIATION			
At 1 December 2014	**128,150**	**7,059**	**135,209**
Charge for period	**170,867**	**8,600**	**179,467**
At 31 March 2016	**299,017**	**15,659**	**314,676**
NET BOOK VALUE			
At 31 March 2016	**982,483**	**17,199**	**999,682**
At 30 November 2014	1,153,350	21,179	1,174,529

3. SHARE CAPITAL

Allotted, called up and fully paid:

	31 Mar 16		30 Nov 14	
	No	£	No	£
Ordinary shares of £1 each	**1**	**1**	1	1